

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA	§	
	§	
v.	§	CRIMINAL NO. 4:18-CR-575
	§	(HUGHES)
JACK STEPHEN PURSLEY,	§	
AKA STEVE PURSLEY,	§	
Defendant.	§	

INDEX OF PERSONS AND ENTITIES

PERSONS (alphabetical order by last name)

1. Robert Armour
 - a. Neighbor to 2610 Arosa Drive, Vail, Colorado
 - b. Seller of land to Arosa Partners, LLC in Colorado
2. Gregory Bratcher
 - a. Accountant and CPA who prepared Pursley's 2008 to 2012 individual and corporate tax returns, and Mooney's 2008 to 2012 corporate returns
 - b. Owner of Bentley, Bratcher & Associates, P.C.
3. Ron Braver
 - a. Former Special Agent with the Internal Revenue Service
 - b. Summary witness and Defense technician
4. Stephen A. Caivano
 - a. Special Agent with the Internal Revenue Service
5. Harold Christmann
 - a. Accountant and CPA who prepared Pursley's 2013 individual and corporate tax returns
6. Jerry England
 - a. Defense technician
 - b. Accountant who prepared Pursley's amended 2013 individual tax return
7. Thomas "Tom" Foster
 - a. "Attorney 2" in the indictment
 - b. Houston, Texas-based tax attorney

8. Michael Frazier
 - a. Revenue Agent with the Internal Revenue Service
 - b. Government summary witness and technician
9. Charles Gillis
 - a. “Attorney 1” in the indictment
 - b. Houston, Texas-based tax attorney
10. Stephen Grace, Ph.D.
 - a. Defense technician
11. Jon Hurt
 - a. Accountant and CPA who prepared Pursley’s 2007 individual and corporation tax returns
12. Amy Irving
 - a. Legal assistant who worked for Steve Pursley and his law firm
13. Shaun P. Mooney
 - a. “Co-conspirator 1” in the indictment
14. Steve Mooney
 - a. Brother of Shaun Mooney
 - b. Attorney
15. Juan Ortega
 - a. Previously employed by Bentley, Bratcher & Associates, P.C.
16. Jack Stephen Pursley (also known as Steve Pursley)
 - a. Defendant
17. Tracy Salinas
 - a. Employed by Bentley, Bratcher & Associates, P.C.
18. Scott Shuman
 - a. Previously Vice President of Schrader Westchester Group
19. Kerry Smith
 - a. Formerly an employee of Isle of Man Financial Trust and Boston Limited
 - b. Compliance officer who made inquiries regarding ownership of Southeastern Shipping IOM and Pelhambridge Limited
20. Eduard F. Venerabile
 - a. “Individual 1” in the indictment
 - b. Brazilian citizen

21. William York
 - a. “Attorney 3” in the indictment
 - b. Houston, Texas-based tax attorney who was interviewed for the role of providing legal services

ENTITIES (alphabetical order)

22. American Real Estate Properties, Inc. (AREP)
 - a. Texas corporation owned by Shaun Mooney
 - b. Formed in 2010 and terminated in 2013
23. AREP Ritz Partners, LLC (“AREP Ritz Partners”)
 - a. Texas limited liability company owned by Shaun Mooney
 - b. Formed in 2010
24. Arosa JV, LLC
 - a. Nevada limited liability company formed in 2013
 - b. Owned by Four Sevens and Arosa Partners
25. Arosa Partners LLC
 - a. Texas limited liability company owned by Steve Pursley from 2010 until 2013
 - b. Owned by Exeter Trust from 2013 to present
 - c. Owner of 2610 Arosa Dr., Vail, Colorado
26. Australian Partners Holding Corporation PTY Limited (APHC)
 - a. Corporation formed in Australia
 - b. Formed in 2009 and terminated in 2014
27. Boston Limited
 - a. Isle of Man corporation that took over management of Pelhambridge when Isle of Man Financial Trust sold some of its business to Boston Limited
28. Diversified Land Holdings, Inc. (DLH)
 - a. Texas corporation owned by Shaun Mooney
 - b. Formed in 2007 and terminated in 2013
29. Exeter Trust
 - a. Trust owned by Steve Pursley
 - b. Organized in 2013
30. JSP Interests, LLC
 - a. Texas Limited Liability company owned by Steve Pursley from 2010 until 2013
 - b. Owned by Exeter Trust from 2013 to present
31. Four Sevens Investment Corporation (FSIC)
 - a. Texas corporation owned by Steve Pursley
 - b. Formed in 2009

32. Global American Properties, Inc. (GAP)
 - a. Texas corporation owned by Shaun Mooney
 - b. Formed in 2010 and terminated in 2013
33. Gulf States Management Corporation (GSMC)
 - a. Texas corporation owned by Steve Pursley
 - b. Formed in 1999 and terminated in 2013
34. Hudson International Management Group, LLC
 - a. Delaware company owned by Shaun Mooney
35. Isle of Man Financial Trust Limited (also known as IOMFTL or IOMA)
 - a. “Financial Company 1” in the indictment
 - b. Corporate services company located in the Isle of Man
 - c. Employer of Nigel Tebay, Andrew Thomas, Andrew Mellor, Kerry Smith, and Tracy Duncan
36. Pelhambridge Limited or Pelhambridge
 - a. Corporation formed in the Isle of Man
37. Pursley Interests LLC
 - a. Texas limited liability company owned by Steve Pursley from 2010 until 2013
 - b. Owned by Exeter Trust from 2013 to present
38. Pursley Law Firm, PLLC
 - a. Houston law firm owned by Steve Pursley
39. Recruitment Partners, L.P.
 - a. Texas limited partnership owned by Shaun Mooney and Steve Pursley
Formed in 2009
40. Southeastern Shipping Company Limited, Isle of Man
 - a. Formed in 2001 in the Isle of Man and terminated in 2012
41. UHY Australia
 - a. Australian accounting firm
 - b. Now known as BDO

TERMS (alphabetical order)

1. BSI – Swiss bank by the name of Banco Svizzera Italiano
2. CFC – Controlled Foreign Corporation

3. FBAR – Foreign Bank and Financial Account Report
4. FBSI – Foreign Base Company Service Income
5. FSI – Foreign Source Income
6. IOM – Isle of Man, self-governing British crown dependency
7. IRC – Internal Revenue Code
8. IRS – Internal Revenue Service
9. OVDP - Overseas Voluntary Disclosure Program
10. PFIC – Passive Foreign Investment Company